



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

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STATE TREASURER

DATE: March 8, 2007
TO: Assessor's and Equalization Director's
FROM: State Tax Commission
SUBJECT: Copy of Databases to County Equalization

County equalization departments are entitled to a copy of the databases used by the local assessing unit. If requested, the assessor must deliver to the Equalization Director a complete back up copy as finalized by the March Board of Review. A copy of the database with written values is not acceptable (values export only), the data determining the values used must be included.

Some assessors have declined to supply the Equalization Department with copies of their databases because they are concerned that the Equalization Department will make changes to the assessment rolls. It should be emphasized that the Equalization Department has no authority to make any change in the assessment roll without specific, written approval of the local Board of Review or by court order. The Equalization Department does have authority to change equalization reports such as the L-4021 for the purposes of determining equalization factors only.